STATUTORY INSTRUMENTS

# 1974 No. 1876

# VALUE ADDED TAX

## The Value Added Tax (General) (Amendment) Regulations 1974

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| *Made* - - - - | 13*th November* 1974 |
| *Laid before the House of Commons* - - - | 13*th November* 1974 |
| *Coming into Operation* | 18*th November* 1974 |

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 30(2) of the Finance Act 1972(**a**) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

**1.** These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations 1974 and shall come into operation on 18th November 1974.

**2.** The Interpretation Act 1889(**b**) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

**3.** Regulation 11 of the Value Added Tax (General) Regulations 1974(**c**) shall be deleted and there shall be substituted therefor the following:—

"**11.**—(1) Subject to paragraph (2) of this Regulation, a taxable person who is a retailer shall not be required to provide a tax invoice, except that he shall provide such an invoice at the request of a customer who is a taxable person in respect of any supply to him; but, in that event, if, but only if, the value of the supply, including tax, does not exceed £10, the tax invoice need contain only the following particulars—

(*a*) the name, address and registration number of the retailer;

(*b*) the date of the supply;

(*c*) a description sufficient to identify the goods or services supplied;

(*d*) the total amount payable including tax; and

(*e*) the rate of tax in force at the time of the supply.

(2) Save as the Commissioners may otherwise allow, where a taxable person provides an invoice in accordance with this Regulation, the invoice shall include only particulars of supplies which are subject to the same rate of tax and shall not contain any reference to any zero-rated or exempt supply.".

*Dorothy Johnstone*,
Commissioner of Customs and Excise.

13th November 1974.

King's Beam House,
Mark Lane,
London EC3R 7HE.

(a) 1972 c.41. (b) 1889 c.63. (c) S.I. 1974/1379 (1974 II, p. 5287).

## EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

These Regulations provide that where tax invoices containing only the particulars required by Regulation 11 of the Value Added Tax (General) Regulations 1974 are issued, each invoice may, unless waiver is allowed, include only supplies liable at the same rate of tax. Provision is also made for waiver of the requirement that such invoices must not include references to zero-rated or exempt supplies.

SI 1974/1876
ISBN 0-11-041876-X

